



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

No. 56/2023-State Tax

Sachivalaya, Gandhinagar, 1<sup>st</sup> January, 2024

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No. (GHN-1)GST-2024/S.168A(15)-GST Cell:-** In exercise of the powers conferred by section 168A of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereinafter referred to as the said Act) and in partial modification of the notifications of the Government of Gujarat, Finance Department No. (GHN-37) GST-2020/S.168A(1)-TH dated the 9<sup>th</sup> April, 2020 being Notification No. 35/2020-State Tax and No. (GHN-26) GST-2020/S.168A (10)-TH dated the 17<sup>th</sup> May, 2021 being Notification No. 14/2021-State Tax and No. (GHN-48) GST-2022/S.168A (13)-TH dated the 16<sup>th</sup> July, 2022 being Notification No. 13/2022-State Tax and No. (GHN-31) GST-2023/S.168A(14)-GST Cell dated the 20<sup>th</sup> April, 2023 being Notification No. 09/2023-State Tax, the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30<sup>th</sup> day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31<sup>st</sup> day of August, 2024.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**

Joint Secretary to Government.

